

OFFICE OF THE
SENIOR VICE PRESIDENT
AND GENERAL COUNSEL

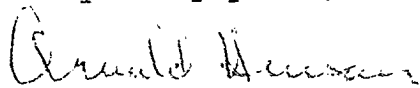
January 14, 1982

Mr. Hans G. Storr, Treasurer
The Council For Tobacco Research-U.S.A., Inc.
110 East 59th Street
New York, New York 10022

Dear Mr. Storr:

Reference is made to your letter of January 6, 1982, requesting payment of American Brands' seventh installment of 1981 dues. Enclosed herewith is the Company's check in the amount of \$70,476 representing its share of the seventh installment of dues for 1981.

Very truly yours,


Arnold Henson
Senior Vice President
and General Counsel

AH:JC
Enclosure